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School Aid to Massachusetts Cities and Towns

Chapter 70 Amended

1972

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Publication No. 6051 School Aid to Massachusetts Cities and Towns, Chapte 70 Amended 1972.

CHAPTER 70, AMENDED

CHAPTER 14, ACTS of 1966

SECTION 40

Section 1

The purpose of the financial assistance provided by this chapter shall be to promote the equalization of educational opportunity in the public schools of the commonwealth and the burden of the cost of school support to the respective cities and tonws. Assistance provided under this chapter shall be designated as school aid.

Section 2

When used in this chapter the following words shall, unless the context requires otherwise, have the following meanings:-

(a) "Equalizad Valuation", the equalized valuation of the aggregate property in a city or town subject to local taxation, as most recently reported by the state tax commissioner to the general court under the provisions of section ten C of chapter fifty-eight.

(b) "Public school", any school or class under the control of a school committee, regional district school comiittee, local trustees,of vocational education or district trustees of vocational education.

(c) "Reimbursable Expenditures", the total amount expended by a city or town during a fiscal year for the support of public schools during said year exclusive of expenditures for transportation, for food for school food service programs, for special classss for the physically handicapped and the mentally retarded, for programs of vocational education as provided in chapter seventy-four and for capital outlays, after deducting therefrom any receipts for tuiton, receipts, from the federal government, the proceeds of any invested funds, and grants, gifts and receipts from any other source, to the extent that such receipts are applicable to such expenditures; provided, however, that amounts received by a city or town under this chapter as school aid shall not be so deducted. The commissioner of education may, by regulation, further define the expenditures and receipts that may be included hereunder.

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(d) "School Aid Percentage", for each city or town, the amount by which one hundred per cent exceeds the product, to the nearest tenth of one percent, of sixty-five percent times the valuation percentage; provided that, in applying the school aid formula under section four, the maximum percentage of state support shall be seventy-five percent and the minimum shall be fifteen percent.

(e) "School Attending Child", any minor child in any school, kindergarten through grade twelve, resident in the city or town, as reported by the superintendent of schools...

(f) "Valuation Percentage", the proportion, to the nearest tenth of one percent, which the equalized valuation per school attending child of the city or town bears to the average equalized valuation per school attending child for the entire state...

Section 4

The school aid to be paid to each city and town in any calendar year shall be the amount obtained by multiplying its reimbursable expenditures for the last preceding fiscal year by its school aid percentage for the calendar year during which such fiscal year begins; provided that in determining the amount of such aid the school aid percentage shall not be applied to any portion of reimbursable expenditures above an amount equal to one hundred and ten percent of the average reimbursable expenditures per child in net average membership for the state multiplied by the total number of children in net average membership in such city or town; and further provided, that in the case of any city or town whose reimbursable expenditures per child in net average membership shall fall below eighty percent of the state average of such expenditures, the school aid percentage shall be applied to a figure which is equivalent to eighty percent of the state average reimbursable expenditures per child in net average membership, provided, however, that the amount received by any such city or town as reimbursement on account of the provisions of this section for expenditures for reimbursable purposes during the previous fiscal year shall not exceed seventy-five percent of the sum of its reimbursable expenditures as defined in this chapter; nor shall the amount of said aid be less than one hundred and fifteen percent of the amounts paid by the commonwealth to each city or town in nineteen hundred and sixty-five as school aid under this chapter, plus any grants and reimbursements paid in such year under provisions of chapters sixty-nine, seventy-one and seventy-four which are thereafter terminated. In determining the amounts paid by the commonwealth in nineteen hundred and sixty-five, amounts paid to regional school districts shall be deemed to have been received by each city or town in such district in the same proportion as the expenditures of such districts which it is required to pay bear to the total expenditures of such district.

Section 63

Said chapter 72 is hereby further amended by inserting after section 2 the following section:-

Section 2A

The superintendent of schools of each town shall file annually on or before December first with the commissioner of education, on forms provided by the department of education, a sworn statement reporting the number of minor children whose parents or guardians were residents of the town and who were enrolled on the preceding October first for full time attendance in the following schools and classes, respectively including kindergarten and grades one through twelve:-

First

Pupils in schools and classes in the town under the control of the school committee, excluding pupils in schools and classes of regional school districts.

Second

Pupils in schools and classes of a regional school district which includes the town.

Third

Pupils in schools and classes elsewhere in the commonwealth under the control of school committees.

Fourth

Pupils in vocational schools and classes in the town under the control of the local trustees of vocational education,excluding pupils in vocational schools and classes under the control of district trustees for vocational education.

Fifth

Pupils in vocational schools and classes under the control of district trustees for vocational education in a district which includes the town.

Sixth

Pupils in vocational or other schools and classes elsewhere in the commonwealth which are supported by public funds.

Seventh

Pupils in non-public schools anywhere. Such information shall be collected during the first two weeks of October.

SCHOOL AID FORMULA

The entitlements due each city and town as state aid for education were computed from the following basic formula:

1. SCHOOL ATTENDING CHILD $\frac{\text{AVERAGE EQUALIZED VALUATION PER SCHOOL ATTENDING CHILD LOCAL, AND STATE}}{\text{EQUALIZED VALUATION}}$

2. $\frac{\text{AVERAGE EQUALIZED VALUATION PER SCHOOL ATTENDING CHILD LOCAL}}{\text{AVERAGE EQUALIZED VALUATION PER SCHOOL ATTENDING CHILD STATE}}$ = VALUATION PERCENTAGE

3. VALUATION PERCENTAGE MULTIPLIED BY 65%, SUBTRACT RESULT FROM 100% = SCHOOL AID PERCENTAGE

4. REIMBURSABLE EXPENDITURES MULTIPLIED BY SCHOOL AID PERCENTAGE = SCHOOL AID

LIMITATIONS

Limitations on the basic formula as enacted in Section 4 are outlined below:

LIMITATION 1 - Puts a ceiling on the amount of the city or town's reimbursable expenditures which can be multiplied by the school aid percentage.

(a) STATE TOTAL *NAM) $\frac{\text{STATE AVERAGE REIMBURSABLE EXPENDITURE PER CHILD IN NAM}}{\text{STATE TOTAL REIMBURSABLE EXPENDITURES}}$

(b) State Average Reimbursable Expenditure Per Child in NAM multiplied by 110% and the result multiplied by the NAM of the city or town equals the limit of reimbursable expenditures to which the School Aid Percentage shall be applied.

* NAM = Net Average Membership

LIMITATION 2 - If a city or town's reimbursable expenditure per child in net average membership fall below 80% of the State average of reimbursable expenditure per child, then in computing the amount of school aid, a figure equal to 80% of the State's expenditure per child is used.

(a) *NAM) $\frac{\text{REIMBURSABLE EXPENDITURES IN NAM FOR CITY OR TOWN}}{\text{REIMBURSABLE EXPENDITURES FOR CITY OR TOWN}}$

(b) $\frac{\text{REIMBURSABLE EXPENDITURES IN NAM FOR CITY OR TOWN}}{\text{REIMBURSABLE EXPENDITURES IN NAM FOR THE STATE}}$ = PERCENTAGE

(c) If the percentage computed in (b) is below 80%, compute item (d)

(d) AVERAGE STATE REIMBURSABLE EXPENDITURE PER CHILD IN NAM multiplied by 80%, and the result multiplied by the NAM of the city or town equals the adjusted amount of reimbursable expenditure to which the school aid percentage shall be applied in order to compute state aid.

LIMITATION 3 - Sets a ceiling on the amount of state aid that can be given to a city or town receiving substantial aid from the Federal Government. A community's school aid cannot be more than 75% of its reimbursable expenditures and applied revenues received from the Federal Government.

(a) Reimbursable Expenditures Multiplied by School Aid Percentage Equals School Aid.

(b) (1) School aid computed in (a) plus Federal aid received and applied during the fiscal year shall not exceed (2) 75% of the sum of its reimbursable expenditures as defined in the Acts of 1966 - Chapter 14.

* NAM = Net Average Membership

LIMITATION 4 - Requires that every city and town receive this year as State aid at least 115% of the amount they received from the State in 1965 under Chapter 70 plus any grants and reimbursements paid under Chapters 69, 71, and 74.

. . . Nor shall the amount of said aid be less than one hundred and fifteen percent of the amounts paid by the commonwealth to each city or town in nineteen hundred and sixty-five as school aid under this chapter, plus any grants and reimbursements paid in such year under provisions of chapters sixty-nine, seventy-one and seventy-four which are thereafter terminated. In determining the amounts paid by the commonwealth in nineteen hundred and sixty-five, amounts paid to regional school districts shall be deemed to have been received by each city or town in such districts in the same proportion as the expenditures of such district which it is required to pay bear to the total expenditures of such district.

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The computation of State Aid for education under the provisions of Chapter 14, Acts of 1966, for the calendar year 1972, was made in accordance with the accepted legal and fiscal interpretation of Chapter 70 Amended.

Our examination of all certified statements used in the computations was made in accordance with generally accepted auditing standards and included such tests of all reports as were considered necessary, except that no outside verification was made of the certified reports used.

In our opinion, based on the certified reports of the municipalities, the amounts listed on the following pages reflect the entitlements computed by the Department of Education.

STATE TOTALS USED IN THE COMPUTATION OF STATE AID UNDER THE PROVISIONS OF CHAPTER 70 AMENDED

Distribution Year - 1972

REIMBURSABLE EXPENDITURES	$887,180,321
EQUALIZED VALUATION	$31,016,200,000
SCHOOL ATTENDING CHILD	1,383,145
NET AVERAGE MEMBERSHIP	1,126,864
REIMBURSABLE EXPENDITURES PER PUPIL IN NET AVERAGE MEMBERSHIP	$787
REIMBURSABLE EXPENDITURE PER NET AVERAGE MEMBERSHIP @ 80%	$630
REIMBURSABLE EXPENDITURE PER NET AVERAGE MEMBERSHIP @ 110%	$860
EQUALIZED VALUATION PER SCHOOL ATTENDING CHILD	$22,424

The following pages are reproduced from a computer printout, a further description of the column headings is necessary in order to understand the computation of school aid.

COLUMNS - PART I

REIMBURSABLE EXPENDITURES REPORTED - as reported by the cities and towns for the fiscal year ended June 30, 1971.

REIMBURSABLE EXPENDITURES USED - as adjusted by legal limitations and to be applied to the school aid percentage.

VALUATION PERCENTAGE - the percentage the equalized valuation per school attending children of the cities and towns bears to the state average equalized valuation per school attending children.

SCHOOL AID PERCENTAGE - computed by multiplying the valuation percentage by 65% and subtracting the result from 100%. School Aid Percentage limited to a maximum of 75% and a minimum of 15%.

SCHOOL AID ENTITLEMENT - the amount of aid the cities and towns are entitled to receive in the calendar year 1972. Computed by multiplying the Reimbursable Expenditures issued, times the School Aid Percentage.

CITY CODE	CITY OR TOWN NAME	EXPENDITURE REPORTED	EXPENDITURE USED	VALUATION PERCENTAGE	AID PERCENTAGE	AID ENTITLEMENT
1	ABINGTON	2,352,584	2,352,584	64.7	57.9	1,362,146.14
2	ACTON	2,874,071	2,874,071	86.5	43.7	1,255,969.03
3	ACUSHNET	677,253	749,224	73.3	52.3	391,844.15
4	ADAMS	1,521,520	1,521,520	83.0	46.0	699,899.20
5	AGAWAM	3,105,094	3,105,094	119.5	22.3	692,435.98
6	ALFORD	28,633	28,962	343.0	15.0	4,703.00
7	AMESBURY	1,570,539	1,570,539	72.6	52.8	829,244.59
8	AMHERST	2,924,644	2,746,866	115.1	25.1	689,463.37
9	ANDOVER	5,697,755	5,156,109	127.7	16.9	871,382.42
10	ARLINGTON	8,015,769	7,672,699	134.3	15.0	1,150,904.85
11	ASHBURNHAM	692,854	692,854	86.2	43.9	304,162.91
12	ASHBY	362,730	384,056	72.4	52.9	203,165.62
13	ASHFIELD	273,309	273,309	102.1	33.6	91,831.82
14	ASHLAND	1,911,634	1,911,634	85.9	44.1	843,030.59
15	ATHOL	1,422,678	1,485,856	74.9	51.3	762,244.13
16	ATTLEBORO	5,730,989	5,730,989	85.2	44.6	2,556,021.09
17	AUBURN	2,957,458	2,957,458	89.6	41.8	1,236,217.44
18	AVON	1,139,854	1,139,854	88.7	42.3	482,158.24
19	AYER	679,057	2,114,826	37.3	75.0	509,293.50
20	BARNSTABLE	4,054,872	4,054,872	234.0	15.0	608,230.80
21	BARRE	656,193	656,193	73.3	52.3	343,188.94
22	BECKET	281,568	214,694	211.9	15.0	32,204.10
23	BEDFORD	3,196,210	3,196,210	121.9	20.8	664,811.68
24	BELCHERTOWN	875,121	875,121	74.3	51.7	452,437.56
25	BELLINGHAM	1,838,480	2,142,529	52.3	65.9	1,378,860.61
26	BELMONT	4,169,540	4,169,540	198.7	15.0	625,431.00
27	BERKLEY	361,715	361,715	67.6	56.0	202,560.40
28	BERLIN	424,261	424,261	74.1	51.8	219,767.20
29	BERNARDSTON	330,773	330,773	77.5	49.6	164,063.41
30	BEVERLY	5,563,141	5,563,141	106.3	30.9	1,719,010.57
31	BILLERICA	5,204,538	5,702,917	61.9	59.7	3,404,641.45
32	BLACKSTONE	999,057	999,057	67.8	55.9	558,472.86
33	BLANDFORD	155,668	155,668	115.8	24.7	38,450.00
34	BOLTON	451,833	448,433	143.3	15.0	67,264.95
35	BOSTON	82,130,951	78,706,847	68.0	55.8	43,918,420.63
36	BOURNE	1,619,087	2,561,213	93.8	39.0	998,873.07
37	BOXBOROUGH	335,859	335,859	109.1	29.1	97,734.97
38	BOXFORD	1,138,221	1,138,221	91.3	40.6	462,117.73
39	BOYLSTON	621,479	621,479	79.7	48.2	299,552.88
40	BRAINTREE	6,939,614	6,939,614	112.0	27.2	1,887,575.01
41	BREWSTER	403,312	339,354	473.4	15.0	50,903.10
42	BRIDGEWATER	1,987,628	1,987,628	70.3	54.3	1,079,282.00
43	BRIMFIELD	400,541	400,541	79.1	48.5	194,262.39
44	BROCKTON	13,934,594	13,934,594	70.4	54.2	7,552,549.95
45	BROOKFIELD	484,420	484,420	78.4	49.0	237,365.80
46	BROOKLINE	8,931,477	5,363,877	259.4	15.0	804,581.55
47	BUCKLAND	377,631	377,631	85.3	44.5	168,045.80
48	BURLINGTON	5,571,835	5,571,835	121.3	21.1	1,175,657.19
49	CAMBRIDGE	12,876,161	8,502,905	159.5	15.0	1,275,435.75
50	CANTON	3,227,736	3,227,736	123.2	19.9	642,319.48

CITY CODE	CITY OR TOWN NAME	REIMBURSABLE EXPENDITURE REPORTED	REIMBURSABLE EXPENDITURE USED	VALUATION PERCENTAGE	SCHOOL AID PERCENTAGE	SCHOOL AID ENTITLEMENT
51	CARLISLE	844,190	733,248	120.5	21.7	159,114.82
52	CARVER	538,541	538,541	151.7	15.0	80,781.15
53	CHARLEMONT	154,593	154,593	108.4	29.5	45,604.94
54	CHARLTON	672,389	761,186	73.4	52.2	397,339.09
55	CHATHAM	1,052,469	841,460	515.7	15.0	126,219.00
56	CHELMSFORD	5,648,224	5,648,224	67.8	55.9	3,157,357.22
57	CHELSEA	3,550,001	3,550,001	61.6	59.9	2,126,450.60
58	CHESHIRE	550,657	550,657	76.3	50.4	277,531.13
59	CHESTER	175,798	198,954	83.3	45.8	91,120.93
60	CHESTERFIELD	163,099	160,155	143.5	15.0	24,023.25
61	CHICOPEE	6,896,193	7,667,269	62.2	59.5	4,562,025.06
62	CHILMARK	51,830	37,225	49.2	15.0	5,583.75
63	CLARKSBURG	268,152	286,468	66.4	56.8	162,713.82
64	CLINTON	1,450,318	1,450,318	74.9	51.3	744,013.13
65	COHASSET	1,874,573	1,626,650	132.6	15.0	243,997.50
66	COLRAIN	280,652	280,652	117.9	23.3	65,391.92
67	CONCORD	4,496,053	3,944,995	140.9	15.0	591,749.25
68	CONWAY	188,040	188,040	96.0	37.6	70,703.04
69	CUMMINGTON	105,514	98,690	166.3	15.0	14,803.50
70	DALTON	1,563,155	1,545,275	85.2	44.6	689,192.65
71	DANVERS	4,656,360	4,656,360	107.2	30.3	1,410,877.08
72	DARTMOUTH	2,862,777	2,862,777	106.2	30.9	884,598.09
73	DEDHAM	4,201,659	4,201,659	140.1	15.0	630,248.85
74	DEERFIELD	590,204	590,204	82.9	46.1	272,084.04
75	DENNIS	1,245,165	1,207,652	476.6	15.0	181,147.80
76	DIGHTON	786,549	786,549	101.6	33.9	266,640.11
77	DOUGLAS	470,534	470,534	83.7	45.6	214,563.50
78	DOVER	859,702	859,702	198.3	15.0	128,955.30
79	DRACUT	3,216,823	3,216,823	60.7	60.5	1,946,177.92
80	DUDLEY	878,673	977,769	79.5	48.3	472,262.43
81	DUNSTABLE	334,344	306,458	93.3	39.3	120,437.99
82	DUXBURY	1,787,103	1,787,103	139.4	15.0	268,065.45
83	EAST BRIDGEWATER	1,796,954	1,796,954	73.8	52.0	934,416.08
84	EAST BROOKFIELD	298,101	294,023	74.8	51.3	150,833.80
85	EASTHAM	485,708	415,536	536.8	15.0	62,330.40
86	EASTHAMPTON	1,634,031	1,634,031	101.1	34.2	558,838.60
87	EAST LONGMEADOW	2,381,483	2,381,483	104.4	32.1	764,456.04
88	EASTON	2,254,592	2,254,592	71.0	53.8	1,212,970.50
89	EDGARTOWN	392,798	280,487	690.3	15.0	42,073.05
90	EGREMONT	191,996	191,996	182.1	15.0	28,799.40
91	ERVING	238,992	238,992	108.3	29.6	70,741.63
92	ESSEX	416,974	416,974	123.8	19.5	81,309.93
93	EVERETT	6,533,274	6,162,053	190.3	15.0	924,307.95
94	FAIRHAVEN	2,342,143	2,342,143	90.8	41.0	960,278.63
95	FALL RIVER	9,230,571	9,230,571	59.6	61.2	5,649,109.45
96	FALMOUTH	3,505,535	3,505,535	169.6	15.0	525,830.25
97	FITCHBURG	4,999,527	4,999,527	98.5	35.9	1,794,830.19
98	FLORIDA	122,177	122,177	73.2	52.4	64,020.75
99	FOXBOROUGH	3,101,011	2,999,651	96.5	37.2	1,115,870.17
100	FRAMINGHAM	11,841,785	11,841,785	123.2	19.9	7,356,519.27

CITY CODE	CITY OR TOWN NAME	REIMBURSABLE EXPENDITURE REPORTED	REIMBURSABLE EXPENDITURE USED	VALUATION PERCENTAGE	SCHOOL AID PERCENTAGE	SCHOOL AID ENTITLEMENT
101	FRANKLIN	3,275,567	3,275,567	73.7	52.0	1,703,294.84
102	FREETOWN	665,823	665,823	97.6	36.6	243,691.22
103	GARDNER	1,960,039	1,960,039	86.6	43.7	856,537.04
104	GAY HEAD	22,708	19,045	743.2	15.0	2,856.75
105	GEORGETOWN	1,140,489	1,140,489	74.1	51.8	590,773.30
106	GILL	177,698	186,991	81.6	46.9	87,698.78
107	GLOUCESTER	4,447,591	4,447,591	102.2	33.5	1,489,942.99
108	GOSHEN	109,034	109,034	130.9	15.0	16,355.10
109	GOSNOLD	12,971	6,926	603.3	15.0	1,038.90
110	GRAFTON	1,782,943	1,782,943	78.5	48.9	871,859.13
111	GRANBY	1,115,329	1,115,329	68.9	55.2	615,681.61
112	GRANVILLE	194,613	194,613	137.6	15.0	29,191.95
113	GREAT BARRINGTON	1,322,999	1,322,999	139.4	15.0	198,449.85
114	GREENFIELD	2,726,084	2,726,084	100.6	34.6	943,225.06
115	GROTON	983,756	983,756	88.5	42.4	417,112.54
116	GROVELAND	1,048,740	1,048,740	59.7	61.2	641,828.88
117	HADLEY	646,212	646,212	152.8	15.0	96,931.80
118	HALIFAX	750,897	750,897	83.0	46.0	345,412.62
119	HAMILTON	1,339,275	1,339,275	109.3	29.6	396,425.40
120	HAMPDEN	907,480	907,480	83.9	45.5	412,903.40
121	HANCOCK	89,712	116,476	77.2	49.8	58,005.05
122	HANOVER	2,171,631	2,171,631	79.3	48.4	1,051,069.40
123	HANSON	1,344,351	1,344,351	57.9	62.3	837,530.67
124	HARDWICK	425,019	425,019	81.5	47.0	199,758.93
125	HARVARD	886,019	699,486	127.6	17.0	118,912.62
126	HARWICH	1,105,914	1,046,631	380.0	15.0	156,994.65
127	HATFIELD	381,144	421,832	113.2	26.4	111,363.65
128	HAVERHILL	5,740,006	5,740,006	81.6	46.9	2,692,062.81
129	HAWLEY	45,989	45,989	94.5	38.5	17,705.77
130	HEATH	66,178	66,178	92.9	39.6	26,206.49
131	HINGHAM	4,598,565	4,598,565	105.7	31.3	1,439,350.85
132	HINSDALE	320,582	319,443	90.8	40.9	130,652.19
133	HOLBROOK	1,940,067	1,940,067	77.2	49.8	966,153.37
134	HOLDEN	2,357,509	2,357,509	102.1	33.6	792,123.02
135	HOLLAND	231,803	231,803	140.7	15.0	34,770.45
136	HOLLISTON	2,966,088	2,915,678	75.7	50.8	1,481,164.42
137	HOLYOKE	5,056,774	5,422,745	82.6	46.3	2,510,730.94
138	HOPEDALE	908,693	908,693	118.7	22.8	207,182.00
139	HOPKINTON	1,116,310	1,116,310	114.6	25.5	284,659.05
140	HUBBARDSTON	288,802	288,802	73.5	52.2	150,754.64
141	HUDSON	2,610,764	2,610,764	66.9	56.5	1,475,081.66
142	HULL	2,510,097	2,510,097	73.8	52.0	1,305,250.44
143	HUNTINGTON	305,079	305,079	66.9	56.5	172,369.64
144	IPSWICH	2,105,119	2,105,119	102.2	33.6	707,319.98
145	KINGSTON	1,015,648	1,015,648	81.4	47.0	477,354.56
146	LAKEVILLE	686,991	686,991	89.9	41.5	285,101.27
147	LANCASTER	730,339	730,339	85.5	44.4	324,270.52
148	LANESBOROUGH	646,103	646,103	78.3	49.1	317,236.57
149	LAWRENCE	7,046,019	7,046,019	76.0	50.6	3,565,285.61
150	LEE	1,191,505	1,191,505	116.1	24.5	291,918.73

CITY CODE	CITY OR TOWN NAME	EXPENDITURE REPORTED	EXPENDITURE USED	VALUATION PERCENTAGE	AID PERCENTAGE	AID ENTITLEMENT
151	LEICESTER	1,443,127	1,443,127	74.1	51.8	747,539.79
152	LENOX	942,827	942,827	116.6	24.2	228,164.13
153	LEOMINSTER	3,742,538	4,021,255	87.5	43.1	1,733,160.91
154	LEVERETT	227,659	201,708	98.5	36.0	72,614.88
155	LEXINGTON	9,468,080	8,125,460	115.5	24.9	2,023,239.54
156	LEYDEN	83,365	83,365	58.7	61.8	51,519.57
157	LINCOLN	1,617,967	1,114,156	155.0	15.0	167,123.40
158	LITTLETON	1,647,819	1,555,663	94.3	38.7	602,041.58
159	LONGMEADOW	4,153,998	3,610,835	122.4	20.4	736,610.34
160	LOWELL	10,582,326	10,582,326	65.6	57.3	6,063,672.80
161	LUDLOW	2,756,870	2,756,870	73.6	52.1	1,436,329.27
162	LUNENBURG	1,664,533	1,664,533	98.1	36.2	602,560.95
163	LYNN	10,265,364	10,265,364	110.4	28.2	2,894,832.65
164	LYNNFIELD	2,716,608	2,542,561	127.6	17.0	432,235.37
165	MALDEN	6,694,353	6,694,353	86.4	43.8	2,932,126.61
166	MANCHESTER	1,137,976	1,037,974	187.0	15.0	155,696.10
167	MANSFIELD	1,661,298	1,661,298	71.7	53.3	885,471.83
168	MARBLEHEAD	3,917,197	3,807,349	168.1	15.0	571,102.35
169	MARION	629,938	629,938	185.6	15.0	94,490.70
170	MARLBOROUGH	3,530,608	3,996,071	71.1	53.8	2,149,886.20
171	MARSHFIELD	3,411,954	3,411,954	86.7	43.6	1,487,611.94
172	MASHPEE	235,596	235,596	608.7	15.0	35,339.40
173	MATTAPOISETT	892,004	892,004	132.2	15.0	133,800.60
174	MAYNARD	1,480,717	1,480,717	98.4	36.0	533,058.12
175	MEDFIELD	2,036,534	2,036,534	92.5	39.8	810,540.53
176	MEDFORD	7,870,941	7,870,941	97.1	36.8	2,896,506.29
177	MEDWAY	1,790,734	1,790,734	89.9	54.6	977,740.76
178	MELROSE	5,908,928	5,908,928	105.4	31.4	1,855,403.39
179	MENDON	487,288	487,288	84.6	45.0	219,279.60
180	MERRIMAC	784,950	784,950	53.0	65.5	514,142.25
181	METHUEN	3,476,013	3,507,502	77.0	49.9	1,750,243.50
182	MIDDLEBOROUGH	1,867,909	1,954,278	72.2	53.0	1,035,767.34
183	MIDDLEFIELD	43,459	43,459	144.6	15.0	8,915.00
184	MIDDLETON	858,010	858,010	75.9	50.7	435,011.07
185	MILFORD	2,263,968	2,263,968	92.1	40.1	907,851.17
186	MILLBURY	1,670,259	1,670,259	72.2	53.1	886,907.53
187	MILLIS	1,266,705	1,266,705	80.6	47.6	602,951.58
188	MILLVILLE	293,048	316,689	54.7	64.4	203,947.72
189	MILTON	4,149,591	3,776,183	172.7	15.0	566,427.45
190	MONROE	32,535	29,434	191.1	15.0	4,415.10
191	MONSON	1,161,365	1,161,365	83.6	45.6	529,582.44
192	MONTAGUE	1,384,306	1,384,306	76.6	50.2	694,921.61
193	MONTEREY	95,635	95,635	211.6	15.0	14,345.25
194	MONTGOMERY	98,773	98,773	65.8	57.2	56,498.16
195	MOUNT WASHINGTON	5,256	5,256	724.6	15.0	788.40
196	NAHANT	672,974	672,974	119.8	22.1	148,727.25
197	NANTUCKET	618,939	618,939	394.3	15.0	92,840.85
198	NATICK	7,029,808	7,029,808	119.4	22.4	1,574,676.99
199	NEEDHAM	7,443,904	6,468,510	162.2	15.0	970,276.50
200	NEW ASHFORD	46,484	37,225	237.2	15.0	5,583.75

CITY CODE	CITY OR TOWN NAME	REIMBURSABLE EXPENDITURE REPORTED	REIMBURSABLE EXPENDITURE USED	VALUATION PERCENTAGE	SCHOOL AID PERCENTAGE	SCHOOL AID ENTITLEMENT
201	NEW BEDFORD	10,853,177	10,853,177	68.1	55.7	6,045,219.59
202	NEW BRAINTREE	98,090	100,106	57.6	62.5	62,566.25
203	NEWBURY	755,573	755,573	77.2	49.8	376,275.35
204	NEWBURYPORT	1,910,725	1,967,500	97.3	36.7	722,072.50
205	NEW MARLBOROUGH	172,244	172,244	196.0	15.0	25,836.60
206	NEW SALEM	110,511	110,511	63.7	58.6	64,759.45
207	NEWTON	20,268,447	14,709,109	144.9	15.0	2,206,366.35
208	NORFOLK	722,071	722,071	82.0	46.6	336,485.09
209	NORTH ADAMS	2,369,582	2,369,582	78.3	49.1	1,163,464.76
210	NORTHAMPTON	3,935,673	3,935,673	109.8	28.6	1,125,602.48
211	NORTH ANDOVER	2,205,497	2,205,497	115.0	25.2	555,785.24
212	NORTH ATTLEBOROUGH	2,552,757	2,552,757	75.1	51.2	1,307,011.58
213	NORTHBOROUGH	1,993,975	1,993,975	73.9	52.0	1,036,867.00
214	NORTHBRIDGE	1,579,919	1,579,919	84.0	45.4	717,283.23
215	NORTH BROOKFIELD	452,143	583,010	60.8	60.4	339,107.04
216	NORTHFIELD	416,766	416,766	112.1	27.1	112,943.59
217	NORTH READING	2,566,729	2,566,729	82.7	46.2	1,185,828.80
218	NORTON	1,455,972	1,455,972	70.8	54.0	786,224.88
219	NORWELL	1,926,074	1,926,074	97.1	36.9	710,721.31
220	NORWOOD	5,412,633	5,412,633	97.2	36.8	1,991,848.94
221	OAK BLUFFS	334,453	283,084	420.9	15.0	42,462.60
222	OAKHAM	133,252	133,252	84.9	44.8	59,696.90
223	ORANGE	912,691	968,954	55.7	63.8	618,192.65
224	ORLEANS	728,396	612,050	471.0	15.0	91,807.50
225	OTIS	134,164	134,164	197.1	15.0	20,124.60
226	OXFORD	2,132,980	2,132,980	51.0	66.8	1,424,830.64
227	PALMER	1,632,658	1,632,658	115.0	25.2	411,429.82
228	PAXTON	654,000	654,000	119.2	22.5	147,150.00
229	PEABODY	7,582,591	7,582,591	97.9	36.3	2,752,480.53
230	PELHAM	206,045	206,045	131.1	15.0	30,906.75
231	PEMBROKE	1,984,926	1,984,926	72.9	52.6	1,044,071.08
232	PEPPERELL	1,049,033	1,049,033	68.2	55.6	583,262.35
233	PERU	44,446	44,446	185.2	15.0	6,666.90
234	PETERSHAM	182,882	182,882	92.3	40.0	73,152.80
235	PHILLIPSTON	154,566	176,918	53.6	65.1	115,173.62
236	PITTSFIELD	9,252,836	9,252,836	99.5	35.3	3,266,251.11
237	PLAINFIELD	49,953	49,953	139.3	15.0	7,492.95
238	PLAINVILLE	895,139	895,139	74.1	51.8	463,682.00
239	PLYMOUTH	2,945,005	2,945,005	162.4	15.0	441,750.75
240	PLYMPTON	277,138	277,138	92.1	40.1	111,132.34
241	PRINCETON	355,448	355,448	69.0	55.1	195,851.85
242	PROVINCETOWN	504,577	443,238	469.0	15.0	66,485.70
243	QUINCY	13,689,454	13,687,583	108.3	29.6	4,051,524.57
244	RANDOLPH	5,032,664	5,032,664	70.1	54.4	2,737,769.22
245	RAYNHAM	1,377,838	1,377,838	71.3	53.6	738,521.17
246	READING	4,350,856	4,350,856	102.1	33.6	1,461,887.62
247	REHOBOTH	1,115,300	1,115,300	80.7	47.5	529,767.50
248	REVERE	5,805,159	5,805,159	99.2	35.5	2,060,831.45
249	RICHMOND	295,403	295,403	74.5	51.6	152,427.95
250	ROCHESTER	373,948	373,948	112.7	26.7	99,854.12

CITY CODE	CITY OR TOWN NAME	EXPENDITURE REPORTED	EXPENDITURE USED	VALUATION PERCENTAGE	AID PERCENTAGE	AID ENTITLEMENT
251	ROCKLAND	2,713,809	2,713,809	59.7	61.1	1,658,137.30
252	ROCKPORT	769,614	769,614	275.8	15.0	115,442.10
253	ROWE	86,695	59,733	424.5	15.0	8,959.95
254	ROWLEY	657,709	657,709	107.4	30.2	198,628.12
255	ROYALSTON	134,580	135,994	69.6	54.7	74,388.72
256	RUSSELL	260,432	263,802	108.1	29.7	78,349.19
257	RUTLAND	508,411	508,411	90.4	41.2	209,465.33
258	SALEM	5,200,443	5,200,443	114.4	25.6	1,331,313.41
259	SALISBURY	897,792	897,792	113.8	26.0	233,425.92
260	SANDISFIELD	91,897	91,897	201.7	15.0	13,784.55
261	SANDWICH	599,276	599,276	558.1	15.0	89,891.40
262	SAUGUS	4,168,360	4,168,360	116.1	24.5	1,021,248.20
263	SAVOY	56,459	51,076	117.6	23.5	12,002.86
264	SCITUATE	3,987,246	3,987,246	91.0	40.8	1,626,796.37
265	SEEKONK	2,345,526	2,345,526	96.4	37.3	874,881.20
266	SHARON	3,328,615	3,155,477	103.3	32.8	1,034,996.46
267	SHEFFIELD	427,984	427,984	122.3	20.5	87,736.72
268	SHELBURNE	315,922	315,922	104.8	31.8	100,463.20
269	SHERBORN	1,148,579	948,807	132.0	15.0	142,321.05
270	SHIRLEY	576,292	576,292	67.7	55.9	322,147.23
271	SHREWSBURY	3,436,982	3,436,982	88.5	42.4	1,457,280.37
272	SHUTESBURY	117,317	102,153	206.1	15.0	15,322.95
273	SOMERSET	2,936,983	2,936,983	186.0	15.0	440,547.45
274	SOMERVILLE	8,926,203	8,926,203	74.1	51.8	4,623,773.15
275	SOUTHAMPTON	602,543	602,543	81.6	46.9	282,592.67
276	SOUTHBOROUGH	1,204,283	1,204,283	104.1	32.3	388,983.41
277	SOUTHBRIDGE	1,631,584	1,631,584	86.2	42.6	695,054.78
278	SOUTH HADLEY	2,521,092	2,521,092	79.5	48.3	1,217,687.44
279	SOUTHWICK	1,265,877	1,265,877	83.2	45.9	581,037.54
280	SPENCER	1,184,515	1,297,606	77.7	49.5	642,314.97
281	SPRINGFIELD	21,036,105	21,036,105	71.3	53.[illegible]	11,275,352.28
282	STERLING	871,553	871,553	84.8	44.9	391,327.30
283	STOCKBRIDGE	414,395	414,395	145.2	15.0	62,159.25
284	STONEHAM	3,491,797	3,491,797	109.3	28.9	1,009,129.33
285	STOUGHTON	3,939,999	3,939,999	72.8	52.6	2,072,439.47
286	STOW	961,667	944,479	107.1	30.3	286,177.14
287	STURBRIDGE	929,872	929,872	121.4	21.1	196,202.99
288	SUDBURY	4,026,812	3,867,948	102.0	33.6	1,299,630.53
289	SUNDERLAND	229,683	229,683	148.6	15.0	34,452.45
290	SUTTON	716,118	716,118	68.2	55.6	398,161.61
291	SWAMPSCOTT	3,090,722	2,518,321	148.0	15.0	377,748.15
292	SWANSEA	1,625,559	1,625,559	102.7	33.2	539,685.59
293	TAUNTON	4,276,750	4,276,750	68.0	55.8	2,386,426.50
294	TEMPLETON	888,836	888,836	54.8	64.3	571,521.55
295	TEWKSBURY	3,654,610	4,082,956	54.9	64.3	2,625,340.71
296	TISBURY	580,375	483,926	251.6	15.0	72,588.90
297	TOLLAND	12,720	12,720	628.3	15.0	3,014.00
298	TOPSFIELD	1,460,693	1,460,693	89.1	42.1	614,951.75
299	TOWNSEND	806,795	806,795	77.8	49.4	398,556.73
300	TRURO	192,149	192,149	709.1	15.0	28,822.35

CITY CODE	CITY OR TOWN NAME	REIMBURSABLE EXPENDITURE REPORTED	REIMBURSABLE EXPENDITURE USED	VALUATION PERCENTAGE	SCHOOL AID PERCENTAGE	SCHOOL AID ENTITLEMENT
301	TYNGSBOROUGH	831,091	831,091	78.4	49.0	407,234.59
302	TYRINGHAM	39,931	38,957	332.4	15.0	5,843.55
303	UPTON	579,930	579,930	70.9	53.9	312,582.27
304	UXBRIDGE	1,097,329	1,097,329	71.8	53.3	584,876.36
305	WAKEFIELD	4,100,459	4,100,459	125.2	18.6	762,685.37
306	WALES	199,971	199,971	73.5	52.2	104,384.86
307	WALPOLE	4,107,916	3,970,100	112.3	27.0	1,071,927.00
308	WALTHAM	8,342,319	8,342,319	142.5	15.0	1,251,347.85
309	WARE	969,813	969,813	96.5	37.3	361,740.25
310	WAREHAM	1,624,559	1,662,774	158.3	15.0	249,416.10
311	WARREN	605,690	605,690	78.4	49.0	296,788.10
312	WARWICK	71,860	71,860	151.7	15.0	11,962.00
313	WASHINGTON	74,651	74,651	88.2	42.6	31,801.33
314	WATERTOWN	6,179,301	5,427,939	147.4	15.0	814,190.85
315	WAYLAND	4,138,250	3,530,325	122.0	20.6	727,246.95
316	WEBSTER	1,322,804	1,322,804	103.3	32.8	433,879.71
317	WELLESLEY	6,828,863	5,235,754	197.3	15.0	785,363.10
318	WELLFLEET	193,324	217,842	691.5	15.0	32,676.30
319	WENDELL	60,416	60,416	73.5	52.2	31,537.15
320	WENHAM	624,752	624,752	134.7	15.0	93,712.80
321	WESTBOROUGH	2,704,324	2,704,324	90.8	70.9	1,106,068.52
322	WEST BOYLSTON	1,429,689	1,429,689	92.5	39.8	569,016.22
323	WEST BRIDGEWATER	1,172,699	1,172,699	81.4	47.1	552,341.23
324	WEST BROOKFIELD	424,347	424,347	109.8	28.6	121,363.24
325	WESTFIELD	4,845,575	4,845,575	79.0	48.6	2,354,949.45
326	WESTFORD	2,048,879	2,048,879	72.5	52.8	1,081,806.11
327	WESTHAMPTON	164,614	164,614	103.2	32.9	54,158.01
328	WESTMINSTER	855,129	855,129	91.2	40.7	348,037.50
329	WEST NEWBURY	467,514	467,514	79.6	48.2	225,341.75
330	WESTON	3,653,267	2,440,408	166.8	15.0	366,061.20
331	WESTPORT	1,371,522	1,371,522	103.4	32.8	449,859.22
332	WEST SPRINGFIELD	4,498,752	4,498,752	155.9	15.0	674,812.80
333	WEST STOCKBRIDGE	271,822	271,822	98.6	35.9	97,584.10
334	WEST TISBURY	87,746	69,256	610.5	15.0	10,388.40
335	WESTWOOD	3,242,737	2,996,188	155.5	15.0	449,428.20
336	WEYMOUTH	8,380,056	8,380,056	109.2	29.0	2,430,216.24
337	WHATELY	204,803	204,803	123.8	19.5	39,936.59
338	WHITMAN	2,405,099	2,405,099	70.1	54.4	1,308,373.86
339	WILBRAHAM	2,722,082	2,722,082	98.2	36.1	982,671.60
340	WILLIAMSBURG	476,494	476,494	89.8	54.6	260,165.72
341	WILLIAMSTOWN	1,557,980	1,440,525	126.1	18.0	259,294.50
342	WILMINGTON	3,598,508	3,598,508	102.6	33.3	1,198,303.16
343	WINCHENDON	1,208,944	1,187,829	58.3	62.1	725,221.81
344	WINCHESTER	5,451,691	4,682,571	145.1	15.0	702,385.65
345	WINDSOR	106,194	106,194	147.5	15.0	15,929.10
346	WINTHROP	2,366,953	2,366,953	87.3	43.2	1,022,523.70
347	WOBURN	6,530,192	6,530,192	96.9	37.0	2,416,171.04
348	WORCESTER	26,732,785	24,854,247	76.1	50.5	12,551,394.74
349	WORTHINGTON	117,826	117,826	116.2	24.4	28,749.54
350	WRENTHAM	1,181,991	1,181,991	90.4	41.2	480,980.29

CITY CODE	CITY OR TOWN NAME	REIMBURSABLE EXPENDITURE REPORTED	REINBURSABLE EXPENDITURE USED	VALUATION PERCENTAGE	SCHOOL AID PERCENTAGE	SCHOOL AID ENTITLEMENT
351	YARMOUTH	2,214,226	2,214,226	221.4	15.0	332,133.90
	31,016,200,000	887,180,321	860,293,340	22.424	36.06	331,167,976.37

The following pages are reproduced from a computer printout. A further description of the column headings is necessary in order to understand the computation of school aid.

COLUMN - PART II

LATEST EQUALIZED VALUATION	- Equalized Valuation as reported by the Tax Commissioner on December 31, 1971.
SCHOOL ATTENDING CHILDREN (SAC)	- School Attending Children as of October 1, 1970.
VALUATION PER SAC	- computed by dividing the number of School Attending Children into the latest Equalized Valuation.
REPORTED REIMBURSABLE EXPENDITURE	- the legally defined expenditures as reported by cities and towns for the fiscal year ended June 30, 1971.
NET AVERAGE MEMBERSHIP (NAM)	- is the pupil membership in public schools as of June 30, 1971.
REIMBURSABLE EXPENDITURES PER CHILD IN NAM	- is computed by dividing the Net Average Membership (NAM) into the Reported Reimbursable Expenditure.
1965 BASE YEAR DATA	- is the amount of school aid at 115% distributed in 1965. No city or town shall receive any aid less than this amount.

CITY CODE	CITY OR TOWN NAME	LATEST EQUALIZED VALUATION	SCHOOL ATTENDING CHILDREN	VALUATION PER S.A.C.	REPORTED REIMBURSABLE EXPINDITURES	NET AVERAGE MEMBERSHIP	REIMBUSABLE EXPENDITURE PER CHILD/NAM	1965 BASE-YEAR DATA
1	ABINGTON	53,000,000	3,651	14,517	2,352,584	2,973	791	163,965
2	ACTON	95,000,000	4,892	19,419	2,874,071	4,390	655	161,569
3	ACUSHNET	35,000,000	2,128	16,447	677,253	1,190	569	102,056
4	ADAMS	49,000,000	2,632	18,617	1,521,520	1,961	776	158,535
5	AGAWAM	140,000,000	5,223	26,805	3,105,094	4,714	659	219,385
6	ALFORD	4,000,000	52	76,923	28,633	46	622	4,703
7	AMESBURY	45,000,000	2,762	16,293	1,570,539	2,085	753	125,653
8	AMHERST	85,000,000	3,291	25,828	2,924,644	3,173	922	101,921
9	ANDOVER	200,000,000	6,979	28,657	5,697,755	5,956	957	229,744
10	ARLINGTON	351,000,000	11,651	30,126	8,015,769	8,863	904	459,211
11	ASHBURNHAM	19,500,000	1,008	19,345	692,854	9.	707	65,301
12	ASHBY	11,000,000	677	16,248	362,730	610	595	42,068
13	ASHFIELD	8,500,000	371	22,911	273,309	352	776	30,163
14	ASHLAND	52,000,000	2,698	19,274	1,911,634	2,445	782	128,689
15	ATHOL	44,000,000	2,619	16,800	1,422,678	2,360	603	111,216
16	ATTLEBORO	161,000,000	8,420	19,121	5,730,989	7,009	818	330,858
17	AUBURN	86,000,000	4,280	20,093	2,957,458	3,639	813	195,706
18	AVON	32,000,000	1,608	19,900	1,139,854	1,364	836	100,192
19	AYER	29,500,000	3,525	8,369	679,057	3,359	202	192,416
20	BARNSTABLE	267,000,000	5,087	52,487	4,054,872	4,701	863	176,027
21	BARRE	17,000,000	1,034	16,441	656,193	942	697	64,294
22	BECKET	12,500,000	263	47,529	281,568	248	1,135	19,228
23	BEDFORD	114,000,000	4,170	27,338	3,196,210	3,839	833	144,540
24	BELCHERTOWN	22,000,000	1,319	16,679	875,121	1,279	684	75,223
25	BELLINGHAM	50,000,000	4,256	11,748	1,838,480	3,403	540	128,904
26	BELMONT	252,000,000	5,654	44,570	4,169,540	4,894	852	133,291
27	BERKLEY	8,500,000	560	15,179	361,715	520	696	25,305
28	BERLIN	11,500,000	692	16,618	424,261	612	693	46,272
29	BERNARDSTON	8,500,000	489	17,382	330,773	465	711	33,770
30	BEVERLY	235,000,000	9,857	23,841	5,563,141	7,864	707	424,473
31	BILLERICA	128,000,000	9,210	13,898	5,204,538	9,058	575	283,833
32	BLACKSTONE	28,500,000	1,872	15,224	999,057	1,468	681	79,735
33	BLANDFORD	6,000,000	231	25,974	155,668	235	662	12,130
34	BOLTON	18,000,000	560	32,143	451,833	518	872	32,331
35	BOSTON	2,000,000,000	131,119	15,253	82,130,951	90,917	903	3,242,495
36	BOURNE	90,000,000	4,275	21,053	1,619,087	4,068	398	168,868
37	BOXBOROUGH	11,500,000	470	24,468	335,859	430	781	24,884
38	BOXFORD	31,000,000	1,513	20,489	1,138,221	1,364	834	81,378
39	BOYLSTON	15,000,000	839	17,878	621,479	803	774	74,302
40	BRAINTREE	261,000,000	10,387	25,128	6,939,614	9,064	766	379,593
41	BREWSTER	50,000,000	471	106,157	403,312	392	1,029	10,700
42	BRIDGEWATER	48,000,000	3,042	15,779	1,987,628	2,930	678	128,174
43	BRIMFIELD	9,500,000	535	17,757	400,541	485	826	33,406
44	BROCKTON	335,000,000	21,209	15,795	13,934,594	19,341	720	767,653
45	BROOKFIELD	11,000,000	625	17,600	484,420	565	857	40,976
46	BROOKLINE	450,000,000	7,734	58,185	8,931,477	6,196	1,441	96,619
47	BUCKLAND	9,800,000	512	19,141	377,631	500	755	19,595
48	BURLINGTON	200,000,000	7,351	27,207	5,571,835	6,978	798	273,240
49	CAMBRIDGE	500,000,000	13,974	35,781	12,876,161	9,822	1,311	256,368
50	CANTON	13[illegible],000,000	4,70[illegible]	27,642	3,227,736	3,841	840	[illegible]

CITY CODE	CITY OR TOWN NAME	EQUALIZED VALUATION	ATTENDING CHILDREN	VALUATION PER S.A.C.	REIMBURSABLE EXPINDITURES	AVERAGE MEMBERSHIP	REIMBURSABLE EXPENDITURE PER CHILD/MAN	BASE-YEAR DATA
51	CARLISLE	25,000,000	925	27,027	844,190	847	997	53,802
52	CARVER	22,500,000	661	34,039	538,541	650	829	35,729
53	CHARLEMONT	5,400,000	222	24,324	154,593	213	726	27,219
54	CHARLTON	21,600,000	1,311	16,476	672,389	1,209	556	70,451
55	CHATHAM	99,000,000	856	115,654	1,052,469	972	1,083	57,694
56	CHELMSFORD	150,000,000	9,860	15,213	5,648,224	8,638	654	284,515
57	CHELSEA	87,000,000	6,290	13,831	3,550,001	4,857	731	219,730
58	CHESHIRE	13,000,000	759	17,128	550,657	711	774	38,744
59	CHESTER	5,700,000	305	18,689	175,798	316	556	28,466
60	CHESTERFIELD	6,600,000	205	32,195	163,099	185	882	10,207
61	CHICOPEE	230,000,000	16,470	13,965	6,896,193	12,178	566	703,330
62	CHILMARK	12,000,000	51	235,294	51,830	43	1,205	3,207
63	CLARKSBURG	8,300,000	557	14,901	268,152	455	589	33,662
64	CLINTON	53,000,000	3,155	16,799	1,450,318	1,896	765	131,812
65	COHASSET	62,500,000	2,101	29,748	1,874,573	1,879	998	85,843
66	COLRAIN	10,000,000	378	26,455	280,652	361	777	19,742
67	CONCORD	160,000,000	5,062	31,608	4,496,053	4,557	987	178,308
68	CONWAY	5,600,000	260	21,538	168,040	242	777	19,068
69	CUMMINGTON	4,700,000	126	37,302	105,514	114	926	10,549
70	DALTON	41,000,000	2,145	19,114	1,563,155	1,785	876	90,742
71	DANVERS	168,000,000	6,987	24,045	4,656,360	5,499	847	281,473
72	DARTMOUTH	112,000,000	4,699	23,835	2,882,777	4,219	679	178,980
73	DEDHAM	240,000,000	7,639	31,418	4,201,659	6,167	681	259,108
74	DEERFIELD	17,000,000	914	18,600	590,204	857	689	57,479
75	DENNIS	152,000,000	1,422	106,892	1,245,165	1,395	893	71,361
76	DIGHTON	29,000,000	1,272	22,799	786,549	1,141	689	91,057
77	DOUGLAS	13,500,000	719	18,776	470,534	657	716	36,204
78	DOVER	60,000,000	1,349	44,477	859,702	1,092	787	55,248
79	DRACUT	71,000,000	5,215	13,615	3,216,823	4,370	736	222,033
80	DUDLEY	36,000,000	2,018	17,839	878,673	1,553	566	86,967
81	DUNSTABLE	3,000,000	382	20,942	334,344	354	944	14,561
82	DUXBURY	75,000,000	2,398	31,276	1,787,103	2,330	767	98,077
83	EAST BRIDGEWATER	40,000,000	2,417	16,549	1,796,954	2,190	821	82,540
84	EAST BROOKFIELD	9,000,000	536	16,791	288,101	467	617	23,680
85	EASTHAM	49,000,000	407	120,393	485,708	480	1,012	27,260
86	EASTHAMPTON	70,000,000	3,088	22,683	1,634,031	2,286	715	142,726
87	EAST LONGMEADOW	91,000,000	3,886	23,417	2,381,483	2,690	649	163,650
88	EASTON	36,500,000	3,546	15,933	2,254,592	3,403	663	122,944
89	EDGARTOWN	50,000,000	323	154,799	392,798	324	1,212	14,930
90	EGREMONT	12,500,000	306	40,850	191,996	274	701	19,105
91	ERVING	8,500,000	350	24,286	238,992	331	722	27,746
92	ESSEX	18,500,000	666	27,778	416,974	599	696	32,669
93	EVERETT	385,000,000	9,021	42,678	6,533,274	7,118	918	302,057
94	FAIRHAVEN	80,000,000	3,929	20,361	2,342,143	3,163	740	187,522
95	FALL RIVER	265,000,000	19,814	13,374	9,230,571	13,009	710	771,157
96	FALMOUTH	190,000,000	4,994	38,046	3,505,535	4,550	770	119,632
97	FITCHBURG	224,000,000	10,132	22,108	4,999,527	6,982	716	414,184
98	FLORIDA	3,500,000	213	16,432	122,177	185	660	12,123
99	FOXBOROUGH	81,000,000	3,741	21,652	3,101,011	3,965	895	130,209
100	FRAMINGHAM	450,000,000	16,283	27,636	11,841,785	15,062	786	576,350

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101	FRANKLIN	90,000,000	5,440	16,544	3,275,567	4,358	752	152,549
102	FREETOWN	25,500,000	1,165	21,888	665,823	992	671	82,117
103	GARDNER	83,000,000	4,271	19,433	1,960,039	2,912	673	156,219
104	GAY HEAD	3,000,000	18	166,667	22,708	22	1,032	2,055
105	GEORGETOWN	27,000,000	1,623	16,636	1,140,489	1,500	760	86,994
106	GILL	6,300,000	344	18,314	177,698	297	598	17,382
107	GLOUCESTER	182,000,000	7,064	22,933	4,447,591	5,803	766	264,251
108	GOSHEN	4,700,000	160	29,375	109,034	142	768	11,107
109	GOSNOLD	2,300,000	17	135,294	12,971	8	1,621	526
110	GRAFTON	51,500,000	2,924	17,613	1,782,943	2,732	653	124,257
111	GRANBY	26,000,000	1,682	15,458	1,115,329	1,583	705	99,363
112	GRANVILLE	10,000,000	324	30,864	194,613	295	660	12,746
113	GREAT BARRINGTON	53,000,000	1,695	31,268	1,322,999	1,574	841	55,287
114	GREENFIELD	95,000,000	4,211	22,560	2,726,084	3,506	778	156,272
115	GROTON	29,000,000	1,460	19,863	983,756	1,311	750	77,176
116	GROVELAND	23,000,000	1,718	13,388	1,048,740	1,527	687	89,861
117	HADLEY	27,000,000	788	34,264	646,212	759	851	58,878
118	HALIFAX	18,500,000	994	18,612	750,897	909	826	46,315
119	HAMILTON	49,000,000	2,017	24,294	1,339,275	1,925	696	83,642
120	HAMPDEN	28,000,000	1,488	18,817	907,480	1,428	635	60,521
121	HANCOCK	3,500,000	202	17,327	89,712	185	485	7,366
122	HANOVER	57,000,000	3,204	17,790	2,171,631	3,100	701	120,281
123	HANSON	27,500,000	2,115	13,002	1,344,351	1,908	705	96,548
124	HARDWICK	12,100,000	662	18,278	425,019	659	645	28,564
125	HARVARD	27,000,000	943	28,632	886,019	808	1,097	47,168
126	HARWICH	90,000,000	1,056	85,227	1,105,914	1,209	915	58,654
127	HATFIELD	18,000,000	709	25,388	381,144	670	569	38,700
128	HAVERHILL	193,000,000	10,541	18,309	5,740,006	8,332	689	487,346
129	HAWLEY	1,400,000	66	21,212	45,989	57	807	6,978
130	HEATH	2,000,000	96	20,833	66,178	92	719	9,287
131	HINGHAM	141,000,000	5,948	23,705	4,598,565	5,345	860	194,256
132	HINSDALE	7,500,000	368	20,380	320,582	369	869	33,857
133	HOLBROOK	61,500,000	3,552	17,314	1,940,067	2,720	713	153,513
134	HOLDEN	77,500,000	3,383	22,909	2,357,505	3,014	782	170,440
135	HOLLAND	9,500,000	301	31,561	231,803	297	780	17,914
136	HOLLISTON	65,500,000	3,856	16,987	2,966,088	3,368	881	101,323
137	HOLYOKE	219,000,000	11,816	18,534	5,056,774	8,613	587	382,976
138	HOPEDALE	30,000,000	1,127	26,619	908,693	1,055	861	60,477
139	HOPKINTON	42,500,000	1,653	25,711	1,116,310	1,634	683	93,670
140	HUBBARDSTON	6,500,000	394	16,497	288,802	407	710	17,706
141	HUDSON	70,000,000	4,663	15,012	2,610,764	3,708	704	135,594
142	HULL	52,500,000	3,171	16,556	2,510,097	2,991	839	68,401
143	HUNTINGTON	7,000,000	466	15,021	305,079	481	634	39,814
144	IPSWICH	65,000,000	2,836	22,920	2,105,119	2,762	762	105,292
145	KINGSTON	29,000,000	1,587	18,273	1,015,648	1,401	725	72,769
146	LAKEVILLE	24,000,000	1,190	20,168	686,991	1,054	652	81,528
147	LANCASTER	26,500,000	1,381	19,189	730,339	882	828	76,219
148	LANESBOROUGH	15,500,000	882	17,574	646,103	864	748	49,322
149	LAWRENCE	250,000,000	14,664	17,049	7,046,019	9,389	750	535,623
150	LEE	46,500,000	1,786	26,036	1,191,505	1,521	780	70,138

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151	LEICESTER	40,000,000	2,407	16,616	1,443,127	1,877	769	125,148
152	LENOX	37,000,000	1,415	26,148	942,827	1,326	711	44,807
153	LEOMINSTER	170,000,000	8,663	19,624	3,742,538	6,387	586	348,417
154	LEVERETT	5,500,000	249	22,088	227,659	233	977	28,334
155	LEXINGTON	255,000,000	9,844	25,904	9,468,080	9,386	1,009	387,507
156	LEYDEN	1,700,000	129	13,178	83,365	119	701	9,529
157	LINCOLN	50,000,000	1,438	34,771	1,617,967	1,287	1,257	133,617
158	LITTLETON	40,000,000	1,890	21,164	1,647,819	1,797	917	68,798
159	LONGMEADOW	130,000,000	4,733	27,467	4,153,098	4,171	996	123,276
160	LOWELL	320,000,000	21,730	14,726	10,582,326	15,919	665	1,015,045
161	LUDLOW	79,000,000	4,781	16,524	2,756,870	3,975	694	215,665
162	LUNENBURG	50,500,000	2,294	22,014	1,664,533	2,099	793	97,073
163	LYNN	491,000,000	19,820	24,773	10,265,364	14,655	700	790,715
164	LYNNFIELD	95,000,000	3,318	28,632	2,716,608	2,937	925	125,792
165	MALDEN	234,000,000	12,076	19,377	6,694,353	9,865	679	410,133
166	MANCHESTER	58,000,000	1,383	41,938	1,137,976	1,199	949	46,271
167	MANSFIELD	44,000,000	2,734	16,094	1,661,298	2,426	683	79,404
168	MARBLEHEAD	195,000,000	5,173	37,696	3,917,197	4,395	891	174,627
169	MARION	37,000,000	889	41,620	629,938	740	851	51,068
170	MARLBOROUGH	117,000,000	7,334	15,953	3,530,608	6,347	556	263,645
171	MARSHFIELD	92,000,000	4,732	19,442	3,411,954	4,239	805	110,131
172	MASHPEE	46,000,000	337	136,499	235,596	336	701	13,385
173	MATTAPOISETT	37,000,000	1,248	29,647	892,001	1,164	766	68,160
174	MAYNARD	52,000,000	2,356	22,071	1,480,717	2,066	717	72,970
175	MEDFIELD	60,000,000	2,890	20,761	2,038,534	2,628	776	114,898
176	MEDFORD	314,000,000	14,406	21,796	7,870,941	10,541	747	542,412
177	MEDWAY	41,000,000	2,615	15,679	1,790,734	2,569	697	80,937
178	MELROSE	196,000,000	8,285	23,657	5,908,928	7,416	797	263,423
179	MENDON	13,000,000	685	18,978	487,288	613	795	42,681
180	MERRIMAC	15,000,000	1,262	11,886	784,950	1,194	657	73,432
181	METHUEN	144,000,000	8,332	17,283	5,476,013	5,571	624	376,057
182	MIDDLEBOROUGH	57,000,000	3,518	16,202	1,867,909	3,104	602	123,122
183	MIDDLEFIELD	2,400,000	74	32,432	43,459	69	630	8,915
184	MIDDLETON	20,000,000	1,175	17,021	658,010	1,119	767	87,397
185	MILFORD	91,000,000	4,403	20,668	2,283,968	3,157	717	149,110
186	MILLBURY	50,000,000	3,087	16,197	1,870,259	2,488	671	120,943
187	MILLIS	33,000,000	1,825	18,082	1,266,709	1,787	709	103,567
188	MILLVILLE	6,000,000	489	12,270	293,048	503	583	22,857
189	MILTON	250,000,000	6,455	38,730	4,149,591	4,362	951	194,101
190	MONROE	1,500,000	35	42,857	32,535	34	957	2,380
191	MONSON	29,500,000	1,572	18,766	1,161,365	1,471	790	60,924
192	MONTAGUE	36,000,000	2,095	17,184	1,384,306	1,960	706	83,888
193	MONTEREY	7,500,000	158	47,468	95,635	150	638	10,298
194	MONTGOMERY	2,200,000	149	14,765	98,773	150	658	4,530
195	MOUNT WASHINGTON	1,300,000	8	162,500	5,256	8	657	29
196	NAHANT	26,500,000	986	26,876	672,974	872	772	40,057
197	NANTUCKET	81,000,000	916	88,428	618,939	891	695	27,281
198	NATICK	245,000,000	9,149	26,779	7,029,808	8,525	825	383,991
199	NEEDHAM	314,000,000	8,630	36,385	7,443,904	7,472	996	326,542
200	NEW ASHFORD	2,500,000	47	53,191	46,484	43	1,081	3,304

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201	NEW BEDFORD	340,000,000	22,263	15,272	10,853,177	14,765	735	934,609
202	NEW BRAINTREE	2,600,000	201	12,935	98,090	159	617	9,622
203	NEWBURY	17,000,000	981	17,329	755,573	904	836	43,035
204	NEWBURYPORT	78,000,000	3,572	21,837	1,910,725	3,125	611	135,086
205	NEW MARLBOROUGH	12,000,000	273	43,956	172,244	238	724	21,720
206	NEW SALEM	2,100,000	147	14,286	110,511	143	773	21,410
207	NEWTON	674,000,000	20,730	32,513	20,268,447	16,991	1,193	725,116
208	NORFOLK	22,000,000	1,195	18,410	722,071	1,056	684	71,506
209	NORTH ADAMS	76,000,000	4,327	17,564	2,369,582	3,592	660	241,068
210	NORTHAMPTON	139,000,000	5,645	24,624	3,935,673	4,666	843	299,783
211	NORTH ANDOVER	103,000,000	3,994	25,739	2,205,497	2,977	741	143,104
212	NORTH ATTLEBOROUGH	86,000,000	5,106	16,843	2,552,757	3,880	658	190,374
213	NORTHBOROUGH	49,000,000	2,956	16,576	1,993,975	2,723	732	129,938
214	NORTHBRIDGE	56,000,000	2,972	18,843	1,579,919	2,305	685	116,480
215	NORTH BROOKFIELD	17,000,000	1,245	13,655	452,143	926	488	51,916
216	NORTHFIELD	16,000,000	636	25,157	416,766	577	722	52,519
217	NORTH READING	65,000,000	3,502	18,561	2,566,729	3,425	.49	142,796
218	NORTON	34,000,000	2,141	15,880	1,455,972	1,928	755	90,352
219	NORWELL	54,000,000	2,480	21,774	1,926,074	2,363	815	101,577
220	NORWOOD	184,000,000	8,434	21,816	5,412,633	6,971	776	326,622
221	OAK BLUFFS	32,000,000	339	94,395	334,453	327	1,023	11,574
222	OAKHAM	3,200,000	168	19,048	133,252	168	793	7,891
223	ORANGE	20,500,000	1,641	12,492	912,691	1,539	593	94,896
224	ORLEANS	77,000,000	729	105,624	728,396	707	1,030	41,517
225	OTIS	8,000,000	181	44,199	134,164	178	754	7,260
226	OXFORD	36,000,000	3,143	11,454	2,132,980	2,921	730	147,815
227	PALMER	71,000,000	2,753	25,790	1,632,658	2,387	684	124,683
228	PAXTON	27,000,000	1,010	26,733	654,000	884	740	63,514
229	PEABODY	280,000,000	12,751	21,959	7,582,591	10,306	736	467,569
230	PELHAM	7,000,000	238	29,412	206,045	243	848	17,400
231	PEMBROKE	51,500,000	3,148	16,360	1,984,924	2,847	697	137,699
232	PEPPERELL	25,000,000	1,633	15,309	1,049,033	1,548	678	80,543
233	PERU	2,700,000	65	41,538	44,445	68	654	5,961
234	PETERSHAM	5,300,000	256	20,703	182,082	243	753	20,781
235	PHILLIPSTON	3,500,000	291	12,027	154,566	281	550	19,290
236	PITTSFIELD	331,000,000	14,835	22,312	9,257,836	11,617	796	693,258
237	PLAINFIELD	2,500,000	80	31,250	49,953	77	649	4,715
238	PLAINVILLE	24,500,000	1,473	16,633	895,139	1,302	688	88,854
239	PLYMOUTH	152,000,000	4,173	36,425	2,945,005	3,741	787	102,144
240	PLYMPTON	8,000,000	387	20,672	277,138	330	840	22,855
241	PRINCETON	8,000,000	517	15,474	355,448	484	734	27,958
242	PROVINCETOWN	63,000,000	599	105,175	504,577	512	986	49,459
243	QUINCY	480,000,000	19,757	24,295	13,689,454	15,811	866	655,046
244	RANDOLPH	122,000,000	7,752	15,738	5,032,664	6,643	758	324,401
245	RAYNHAM	31,000,000	1,937	16,004	1,377,838	1,864	739	103,327
246	READING	149,000,000	6,505	22,905	4,350,856	5,841	745	236,547
247	REHOBOTH	34,000,000	1,878	18,104	1,115,300	1,691	660	128,705
248	REVERE	198,000,000	8,892	22,267	5,805,159	7,361	789	352,941
249	RICHMOND	6,500,000	389	16,710	295,403	373	792	18,703
250	ROCHESTER	13,000,000	514	25,292	373,948	483	774	38,694

CODE	CITY OR TOWN NAME	LATEST EQUALIZED VALUATION	SCHOOL ATTENDING CHILDREN	VALUATION PER S.A.C.	REIMBURSABLE EXPINDITURES	AVERAGE MEMBERSHIP	EXPENDITURE PER CHILD/NAM	BASE-YEAR DATA
251	ROCKLAND	67,000,000	4,997	13,408	2,713,809	3,960	685	238,789
252	ROCKPORT	65,000,000	1,051	61,846	769,614	1,005	766	61,391
253	ROWE	23,000,000	72	319,444	86,695	69	1,256	6,998
254	ROWLEY	20,000,000	830	24,096	657,709	780	843	38,191
255	ROYALSTON	3,500,000	224	15,625	134,580	216	623	15,663
256	RUSSELL	10,600,000	437	24,256	260,432	419	622	13,336
257	RUTLAND	15,500,000	764	20,288	508,411	691	736	57,836
258	SALEM	233,000,000	9,079	25,664	5,200,443	6,489	801	294,213
259	SALISBURY	30,500,000	1,195	25,523	897,792	1,126	797	45,480
260	SANDISFIELD	5,700,000	126	45,238	91,897	118	779	5,013
261	SANDWICH	105,000,000	839	125,149	599,276	810	740	32,630
262	SAUGUS	170,000,000	6,528	26,042	4,168,360	5,933	703	255,142
263	SAVOY	1,900,000	72	26,389	56,459	59	957	9,006
264	SCITUATE	116,000,000	5,683	20,412	3,987,246	5,538	720	214,627
265	SEEKONK	67,000,000	3,097	21,634	2,345,526	2,838	826	102,923
266	SHARON	89,000,000	3,840	23,177	3,328,615	3,645	913	167,176
267	SHEFFIELD	18,000,000	656	27,439	427,984	611	700	50,926
268	SHELBURNE	10,300,000	438	23,516	315,922	409	772	49,561
269	SHERBORN	35,000,000	1,182	29,611	1,148,579	1,096	1,048	63,165
270	SHIRLEY	14,000,000	921	15,201	576,292	847	680	45,498
271	SHREWSBURY	108,500,000	5,465	19,854	3,436,982	4,817	714	252,686
272	SHUTESBURY	5,500,000	119	46,218	117,317	118	994	8,404
273	SOMERSET	200,000,000	4,774	41,894	2,936,983	4,267	688	136,791
274	SOMERVILLE	310,000,000	18,654	16,618	8,926,203	12,448	717	719,659
275	SOUTHAMPTON	15,000,000	819	18,315	602,543	744	810	39,372
276	SOUTHBOROUGH	42,000,000	1,798	23,359	1,204,283	1,631	738	96,484
277	SOUTHBRIDGE	78,000,000	3,940	19,797	1,631,584	2,494	654	201,135
278	SOUTH HADLEY	73,000,000	4,094	17,831	2,521,092	3,668	687	173,533
279	SOUTHWICK	35,000,000	1,875	18,667	1,265,877	1,678	754	88,693
280	SPENCER	40,000,000	2,295	17,429	1,184,515	2,061	575	95,992
281	SPRINGFIELD	634,000,000	39,618	16,003	21,036,105	28,764	731	1,558,934
282	STERLING	22,500,000	1,183	19,019	871,353	1,067	817	87,169
283	STOCKBRIDGE	22,500,000	691	32,562	414,396	541	766	41,343
284	STONEHAM	139,000,000	5,670	24,515	3,491,797	4,360	801	222,270
285	STOUGHTON	110,000,000	6,732	16,340	3,939,999	6,139	642	258,268
286	STOW	28,000,000	1,165	24,034	961,667	1,091	881	80,232
287	STURBRIDGE	37,000,000	1,359	27,226	929,872	1,223	760	70,473
288	SUDBURY	111,000,000	4,849	22,891	4,026,812	4,468	901	186,033
289	SUNDERLAND	9,000,000	270	33,333	229,683	312	736	28,743
290	SUTTON	18,000,000	1,176	15,306	716,118	1,005	713	74,019
291	SWAMPSCOTT	110,000,000	3,313	33,203	3,090,722	2,909	1,062	83,928
292	SWANSEA	75,000,000	3,236	23,034	1,625,559	2,453	663	149,687
293	TAUNTON	152,000,000	9,960	15,261	4,276,750	6,709	637	373,378
294	TEMPLETON	20,000,000	1,626	12,300	888,836	1,354	656	93,743
295	TEWKSBURY	87,000,000	7,059	12,325	3,654,610	6,485	564	279,574
296	TISBURY	32,000,000	567	56,437	580,375	559	1,038	35,843
297	TOLLAND	3,100,000	22	140,909	12,720	19	669	3,014
298	TOPSFIELD	39,500,000	1,976	19,990	1,460,693	1,796	813	121,824
299	TOWNSEND	20,000,000	1,146	17,452	806,795	1,104	731	95,415
300	TRURO	45,000,000	283	159,011	192,149	280	686	6,923

CITY CODE	CITY OR TOWN NAME	LATEST EQUALIZED VALUATION	SCHOOL ATTENDING CHILDREN	VALUATION PER S.A.C.	REPORTED REIMBURSABLE EXPINDITURES	NET AVERAGE MEMBERSHIP	REIMBURSABLE EXPENDITURE PER CHILD/NAM	BASE-YFAR DATA
301	TYNGSBOROUGH	19,500,000	1,108	17,599	831,091	1,001	830	59,989
302	TYRINGHAM	4,100,000	55	74,545	39,931	45	887	1,941
303	UPTON	14,500,000	912	15,899	579,930	801	724	75,910
304	UXBRIDGE	36,000,000	2,233	16,122	1,097,329	1,572	698	80,414
305	WAKEFIELD	181,000,000	6,446	28,079	4,100,459	5,414	757	255,290
306	WALES	4,800,000	291	16,495	199,971	263	760	19,426
307	WALPOLE	132,000,000	5,241	25,186	4,107,916	4,586	896	167,383
308	WALTHAM	409,000,000	12,792	31,973	8,342,319	11,198	745	604,270
309	WARE	40,000,000	1,848	21,645	969,813	1,456	666	72,255
310	WAREHAM	103,000,000	2,900	35,517	1,624,559	2,641	615	80,928
311	WARREN	17,000,000	966	17,598	605,690	947	640	41,961
312	WARWICK	3,300,000	97	34,021	71,860	93	773	11,962
313	WASHINGTON	1,900,000	96	19,792	74,651	99	754	7,831
314	WATERTOWN	247,000,000	7,460	33,074	6,179,301	6,270	986	235,872
315	WAYLAND	119,000,000	4,347	27,375	4,138,250	4,078	1,015	171,527
316	WEBSTER	75,000,000	3,237	23,170	1,322,804	2,041	648	158,450
317	WELLESLEY	310,000,000	7,006	44,248	6,828,863	6,048	1,129	199,254
318	WELLFLEET	58,000,000	374	155,080	193,354	346	559	25,421
319	WENDELL	1,600,000	97	16,495	60,416	82	737	6,483
320	WENHAM	29,000,000	960	30,208	624,752	862	725	50,678
321	WESTBOROUGH	67,500,000	3,312	20,380	2,704,324	3,161	856	100,673
322	WEST BOYLSTON	36,500,000	1,758	20,762	1,429,689	1,655	864	78,141
323	WEST BRIDGEWATER	31,500,000	1,725	18,261	1,172,699	1,586	739	74,185
324	WEST BROOKFIELD	15,500,000	629	24,642	424,347	607	699	30,209
325	WESTFIELD	143,000,000	8,063	17,735	4,845,575	6,652	728	423,593
326	WESTFORD	53,000,000	3,256	16,278	2,048,879	2,825	725	99,229
327	WESTHAMPTON	5,300,000	229	23,144	164,614	204	807	10,521
328	WESTMINSTER	23,500,000	1,149	20,453	855,129	1,089	785	94,087
329	WEST NEWBURY	12,500,000	700	17,857	467,514	668	700	39,615
330	WESTON	122,000,000	3,260	37,423	3,653,267	2,819	1,296	106,972
331	WESTPORT	60,000,000	2,587	23,193	1,371,522	1,999	686	86,310
332	WEST SPRINGFIELD	251,000,000	7,179	34,963	4,498,752	5,678	792	272,263
333	WEST STOCKBRIDGE	7,500,000	339	22,124	271,822	344	790	17,764
334	WEST TISBURY	11,500,000	84	136,905	87,746	80	1,097	4,949
335	WESTWOOD	129,000,000	3,699	34,874	3,242,737	3,461	937	144,064
336	WEYMOUTH	386,000,000	15,759	24,494	8,380,056	13,200	635	690,926
337	WHATELY	7,000,000	252	27,778	204,803	242	846	24,076
338	WHITMAN	57,000,000	3,625	15,724	2,405,099	3,333	722	141,170
339	WILBRAHAM	83,000,000	3,767	22,033	2,722,082	3,431	793	144,587
340	WILLIAMSBURG	9,700,000	619	15,670	476,494	586	813	63,960
341	WILLIAMSTOWN	52,000,000	1,838	28,292	1,557,980	1,664	936	84,684
342	WILMINGTON	120,000,000	5,215	23,011	3,598,508	4,948	727	232,875
343	WINCHENDON	22,500,000	1,719	13,089	1,208,944	1,349	896	73,765
344	WINCHESTER	200,000,000	6,143	32,557	5,451,691	5,409	1,008	174,321
345	WINDSOR	4,500,000	136	33,088	106,194	123	863	10,179
346	WINTHROP	88,000,000	4,494	19,582	2,366,953	3,554	666	154,011
347	WOBURN	219,000,000	10,070	21,748	6,530,192	8,752	746	420,312
348	WORCESTER	658,000,000	38,551	17,068	26,732,785	28,710	931	1,520,944
349	WORTHINGTON	4,900,000	188	26,064	117,826	183	644	13,821
350	WRENTHAM	32,500,000	1,603	20,274	1,181,991	1,434	824	73,345

		VALUATION	CHILDREN	S.A.C.	EXPINDITURES	MEMBERSHIP	PER CHILD/NAM	
351	YARMOUTH	150,000,000	3,021	49,652	2,214,226	2,898	764	81,241
		31,016,200,000	1,383,145	22,424	887,180,321	1,126,864	787	53,416,258